



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

33 Musselshell 0711 Roundup Public Schools

0605 Roundup Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,371,085.87	2,361,169.87	0.00	9,916.00	0.00	0.00
21XX Support Services - Students	94,300.93	94,300.93	0.00	0.00	0.00	0.00
222X Educational Media Services	92,339.63	92,339.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	147,400.54	147,400.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	246,289.38	246,289.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,529.32	24,923.67	40,605.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	314,845.43	309,345.43	0.00	5,500.00	0.00	0.00
27XX Student Transportation Services	282,086.17	181,077.67	0.00	101,008.50	0.00	0.00
31XX Food Services	166,001.58	166,001.58	0.00	0.00	0.00	0.00
33XX Community Services	1,000.00	1,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,946.67	11,946.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	64,517.01	64,517.01	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	170,414.01	7,007.38	0.00	163,406.63	0.00	0.00
Totals	4,027,756.54	3,707,319.76	40,605.65	279,831.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,027,756.54					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

33 Musselshell 0711 Roundup Public Schools

0606 Roundup High School

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,109,903.71	1,109,903.71	0.00	0.00	0.00	0.00
21XX Support Services - Students	45,240.61	45,240.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,848.25	1,848.25	0.00	0.00	0.00	0.00
222X Educational Media Services	68,740.36	68,740.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	148,933.10	148,933.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	166,513.24	166,513.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,854.75	24,923.69	39,931.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	222,691.17	222,691.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	293,489.03	192,480.52	0.00	101,008.51	0.00	0.00
34XX Extracurricular - Activities	57,029.42	57,029.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	131,860.96	131,860.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	94,075.53	87,581.55	0.00	6,493.98	0.00	0.00
Totals	2,405,180.13	2,257,746.58	39,931.06	107,502.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,405,180.13					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0605 Roundup Elem		Indirect/Direct	40,605.65 / 3,707,319.76	1.10%		
LE 0606 Roundup High School		Indirect/Direct	39,931.06 / 2,257,746.58	1.77%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0605 Roundup Elem	0.0125	0.0126	0.0123	0.0121	1.10%
	0606 Roundup High School	0.0125	0.0126	0.0123	0.0121	1.77%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0605 Roundup Elem	0.0000	0.0000	0.0000	0.0000	
	0606 Roundup High School	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0605 Roundup Elem	0.0125	0.0126	0.0123	0.0121	
	0606 Roundup High School	0.0125	0.0126	0.0123	0.0121	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0605 Roundup Elem	1.15%	
	0606 Roundup High School	1.28%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0711 Roundup Public Schools	1.22%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

33 Musselshell 0712 Melstone Public Schools

0607 Melstone Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	477,939.52	474,300.52	0.00	3,639.00	0.00	0.00
221X Improvement of Instruction Services	1,616.36	1,616.36	0.00	0.00	0.00	0.00
222X Educational Media Services	1,084.80	1,084.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,938.81	69,938.81	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	8,371.05	8,371.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,828.41	35,257.15	17,571.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	86,640.22	86,640.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	215,390.12	63,288.00	0.00	152,102.12	0.00	0.00
31XX Food Services	45,717.00	45,717.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,733.62	12,733.62	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,837.92	0.00	0.00	1,837.92	0.00	0.00
Totals	974,097.83	798,947.53	17,571.26	157,579.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	974,097.83					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

33 Musselshell 0712 Melstone Public Schools

0608 Melstone H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	349,937.18	349,330.68	0.00	606.50	0.00	0.00
222X Educational Media Services	1,156.50	1,156.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	68,723.96	68,723.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	9,288.51	9,288.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,829.03	12,380.28	17,448.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	82,886.07	79,247.07	0.00	3,639.00	0.00	0.00
27XX Student Transportation Services	50,292.55	50,292.55	0.00	0.00	0.00	0.00
31XX Food Services	6,083.17	6,083.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,735.31	6,615.31	0.00	120.00	0.00	0.00
35XX Extracurricular - Athletics	32,832.73	32,832.73	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	888.33	0.00	0.00	888.33	0.00	0.00
Totals	638,653.34	615,950.76	17,448.75	5,253.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	638,653.34					

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	LE 0607 Melstone Elem	Indirect/Direct 17,571.26 / 798,947.53	2.20%		
	LE 0608 Melstone H S	Indirect/Direct 17,448.75 / 615,950.76	2.83%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0607 Melstone Elem	0.0247	0.0231	0.0222	0.0226	2.20%
	0608 Melstone H S	0.0247	0.0231	0.0222	0.0226	2.83%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0607 Melstone Elem	0.0000	0.0000	0.0000	0.0000	
	0608 Melstone H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0607 Melstone Elem	0.0247	0.0231	0.0222	0.0226	
	0608 Melstone H S	0.0247	0.0231	0.0222	0.0226	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0607 Melstone Elem	2.18%	
	0608 Melstone H S	2.30%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0712 Melstone Public Schools	2.24%	

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